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that, even though it could be shown that transactions on the Exchange are illegal, yet information concerning them would still be entitled to protection. Equity is not concerned with the general morals of a complainant; the taint that is regarded must affect the particular right asserted in his suit. *Fuller v. Berger*, 120 Fed. Rep. 274, 56 C. C. A. 588; *Saddle Co. v. Troxel*, (C. C.), 98 Fed. Rep. 620. The defendant in the principal case merely alleges a legal offense which affects him, only as it does the public at large, and it seems that the court properly granted the equitable remedy.

STREET RAILROADS—TAXATION—SITUS.—A Street Railroad Company operating a line from a village to the City of D. named the village in its articles as the location of its principal office. The meetings of directors and stockholders were held there and the records were kept in this office. The officers lived in D. and performed most of their routine duties there. Under a statute providing that the property of a street railroad shall be taxed in the place where its principal office is located, *held*, that the property was taxable in D. *Detroit, Y., A. A. & J. Ry. v. City of Detroit* (1905), — Mich. —, 104 N. W. Rep. 327.

The cases resolve themselves into the question as to how much business must be done at the place announced in the articles in order to make it the principal office. The fact that the directors and stockholders meet there is not sufficient. In the principal case there were several offices located at different places, all doing nearly the same amount of general business. In the former Michigan cases no business at all was done at the announced office, *Transportation Co. v. Assessors*, 91 Mich. 382; 51 N. W. Rep. 978; *Teagan Transportation Co. v. Detroit*, — Mich. —, 102 N. W. Rep. 273. But see *Detroit v. Lothrop Estate*, — Mich. —, 99 N. W. Rep. 9. The courts usually hold that the designation in the articles will not be final upon the assessors. A contrary rule would seem to give a corporation power to evade taxation where its "principal place of business" really is, by fixing it at some other place, when no other taxpayer has this right or power. *Milwaukee S. S. Co. v. City of Milwaukee*, 83 Wis. 590, 53 N. W. Rep. 839, 18 L. R. A. 353. The courts of New York have reached a different conclusion. *Western Transportation Co. v. Scheu*, 19 N. Y. 408. See note 56 Am. Dec. 523-537.

TELEGRAPH COMPANY—LIABILITY IN DAMAGES FOR MENTAL ANGUISH.—Defendant failed to deliver to plaintiff a telegram which would have allayed his anxiety over the whereabouts of his wife and children, whom he had expected on a certain train. *Held*, (one judge dissenting) that the defendant was liable in damages for the plaintiff's mental suffering. *Dayvis v. Western Union Telegraph Co.* (1905), — N. C. —, 51 S. E. Rep. 898.

Ever since the Texas court in *So Relle v. Western Union Telegraph Company*, 55 Tex. 308, first decided, in 1881, that damages could be recovered against telegraph companies for mental suffering that was unconnected with physical injury, the courts of the land have been gradually following or repudiating the Texas decision. At present, aside from South Carolina and Louisiana, that hold the rule by reason of statute and of civil law respectively, six states follow the Texas doctrine, and Washington in a kindred railroad case has